

By: Button

H.J.R. No. 60

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to exempt from ad valorem taxation tangible personal property  
3 consisting of food or food products held by the owner of the  
4 property for sale at retail.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Article VIII, Texas Constitution, is amended by  
7 adding Section 1-p to read as follows:

8 Sec. 1-p. (a) The legislature by general law may exempt  
9 from ad valorem taxation tangible personal property consisting of  
10 food or food products held by the owner of the property for sale at  
11 retail.

12 (b) The legislature by general law may provide additional  
13 eligibility requirements for an exemption authorized by this  
14 section.

15 SECTION 2. This proposed constitutional amendment shall be  
16 submitted to the voters at an election to be held November 7, 2017.  
17 The ballot shall be printed to permit voting for or against the  
18 proposition: "The constitutional amendment authorizing the  
19 legislature to exempt from ad valorem taxation tangible personal  
20 property consisting of food or food products held by the owner of  
21 the property for sale at retail."